



## LIMITED LIABILITY COMPANY CANCELLATION FILING REQUIREMENTS

To cancel the Articles of Organization of a domestic limited liability company (LLC), the domestic LLC must file the enclosed Certificate of Dissolution (Form LLC-3) and Certificate of Cancellation (Form LLC-4/7), unless all the members vote to dissolve, in which case only Form LLC-4/7 is required.

To cancel the Application for Registration of a foreign (out of state or country) LLC, the foreign LLC must file the enclosed Certificate of Cancellation (Form LLC-4/7).

Form LLC-4/7 received with a valid Tax Clearance Certificate issued by the Franchise Tax Board will be filed as a **final cancellation**. Form LLC-4/7 received without a Tax Clearance Certificate will be filed as "**pending cancellation**", pending issuance of the Tax Clearance Certificate. Once the Franchise Tax Board issues the Tax Clearance Certificate, they will forward a copy to this office. Upon receipt of the Tax Clearance Certificate, the LLC shall cease to exist as of the file date of Form LLC-4/7. You will not receive any notification of the final cancellation from this office.

To obtain a Tax Clearance Certificate, a Request for Tax Clearance Certificate – Limited Liability Company (Form FTB 3555L) must be completed and submitted to this office along with Form LLC-4/7. This office will forward the completed Form FTB 3555L to the Franchise Tax Board. Form FTB 3555L is available on the Franchise Tax Board's website at <http://www.ftb.ca.gov>. Questions regarding the completion of Form FTB 3555L and/or the issuance of the Tax Clearance Certificate should be directed to the Franchise Tax Board at (916) 845-4124 or (800) 852-5711.

**NOTE:** In limited circumstances, a **domestic** LLC may file the enclosed Short Form Certificate of Cancellation (Form LLC-4/8). Form LLC-4/8 will be filed as a **final cancellation**, at which time the domestic LLC will be cancelled and its powers, rights and privileges will cease. A Tax Clearance Certificate, Form FTB 3555L or Form LLC-3 are not required when filing Form LLC-4/8. However, in order to file Form LLC-4/8 the domestic LLC must meet the following requirements, as set forth in Corporations Code section 17350.5:

- Form LLC-4/8 is being filed **within twelve (12) months** from the date the Articles of Organization were filed with the Secretary of State;
- The domestic LLC has no debts or other liabilities (other than tax liability);
- The known assets have been distributed to the persons entitled thereto or no known assets have been acquired;
- The tax liability will be satisfied on a taxes-paid basis or the tax liability will be assumed;
- The final tax return has been filed with the Franchise Tax Board;
- The domestic LLC has not conducted any business from the time of the filing of the Articles of Organization;
- A majority of the managers or members, or if there are no managers or members, the person or a majority of the persons who signed the Articles of Organization, voted to dissolve the domestic LLC; AND
- If the domestic LLC received payments for interests from investors, those payments have been returned to those investors.

Completed forms can be mailed to Secretary of State, Document Filing Support Unit, P.O. Box 944228, Sacramento, CA 94244-2280 or delivered in person to the Sacramento office, 1500 11th Street, 3rd Floor, Sacramento, CA 95814. It is recommended for proof of submittal that if the document(s) are mailed to the Secretary of State, they be sent by Certified Mail with Return Receipt requested.

Statutory filing requirements are found in California Corporations Code sections [17350.5](#) and [17356](#) (domestic limited liability companies) and [17455](#) (registered foreign limited liability companies).



# State of California Secretary of State

## LIMITED LIABILITY COMPANY CERTIFICATE OF DISSOLUTION

**NOTE:** The domestic limited liability company must also file a Certificate of Cancellation (Form LLC-4/7) to complete the cancellation process.

**There is no fee for filing a Certificate of Dissolution.**

**IMPORTANT – Read instructions before completing this form.**

This Space For Filing Use Only

### FILE NUMBER

1. Secretary of State File Number

### ENTITY NAME (Enter the exact name of the domestic limited liability company.)

2. Name of Limited Liability Company

**ADDITIONAL INFORMATION** (Enter any other information the managers or members filing the Certificate of Dissolution determine to include. Attach additional pages, if necessary. Additional information set forth on attached pages, if any, is incorporated herein by this reference and made part of this certificate. If no other information is to be included, leave Item 3 blank and proceed to Item 4.)

3.

### EXECUTION

4. I declare I am the person who executed this instrument, which execution is my act and deed.

\_\_\_\_\_  
Signature of Authorized Person

\_\_\_\_\_  
Date

\_\_\_\_\_  
Type or Print Name and Title of Authorized Person

\_\_\_\_\_  
Signature of Authorized Person

\_\_\_\_\_  
Date

\_\_\_\_\_  
Type or Print Name and Title of Authorized Person

**RETURN TO** (Enter the name and the address of the person or firm to whom a copy of the filed document should be returned.)

5. NAME

FIRM

ADDRESS

CITY/STATE/ZIP

## INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF DISSOLUTION (FORM LLC-3)

For easier completion, this form is available on the Secretary of State's website at <http://www.ss.ca.gov/business> and can be viewed, filled in and printed from your computer. The completed form can be mailed to Secretary of State, Document Filing Support Unit, P.O. Box 944228, Sacramento, CA 94244-2280 or delivered in person to the Sacramento office, 1500 11<sup>th</sup> Street, 3<sup>rd</sup> Floor, Sacramento, CA 95814. If you are not completing this form online, please type or legibly print in black or blue ink. This form should not be altered.

It is recommended for proof of submittal that if Form LLC-3 is mailed to the Secretary of State, it be sent by Certified Mail with Return Receipt requested.

Statutory filing requirements are found in California Corporations Code section [17356](#).

- Filing Form LLC-3 may not extinguish your liability for taxes. You must also file a Certificate of Cancellation (Form LLC-4/7) to cancel the limited liability company's Articles of Organization and not incur further tax liability. Form LLC-4/7 is available on the Secretary of State's website at <http://www.ss.ca.gov/business>.
- If the dissolution was made by the vote of all the members and a statement to that effect is indicated on Form LLC-4/7, the separate filing of Form LLC-3 is not required.

**FEES:** There is no fee for filing Form LLC-3. However, there is a \$15.00 special handling fee for processing documents delivered in person to the Sacramento office. The \$15.00 special handling fee must be remitted by separate check for each submittal and will be retained whether the documents are filed or rejected. The special handling fee does not apply to documents submitted by mail. Check(s) should be made payable to the Secretary of State. Note: Certificates of Dissolution are not filed in the regional offices.

### Complete Form LLC-3 as follows:

**Item 1.** Enter the file number issued by the California Secretary of State.

**Item 2.** Enter the name of the limited liability company exactly as it is of record with the California Secretary of State, including the entity ending.

**Item 3.** Enter any other information the managers or members filing Form LLC-3 determine to include. Attach additional pages, if necessary. If no other information is to be included, leave Item 3 blank and proceed to Item 4.

**Item 4.** Form LLC-3 should be signed by an authorized person, i.e., manager.

- If Form LLC-3 is signed by an attorney-in-fact, the signature should be followed by the words "Attorney-in-fact for (name of person)."
- If Form LLC-3 is signed by an entity, the person who signs on behalf of the entity should note their name and position/title, the exact entity name and the entity's relation to the dissolving limited liability company. Example: If a limited liability company ("Smith LLC") is the manager of the dissolving limited liability company, the signature of the person signing on behalf of Smith LLC should be reflected as Joe Smith, Manager of Smith LLC, Manager.
- If Form LLC-3 is signed by a trust, the trustee should sign as follows: \_\_\_\_\_, trustee for \_\_\_\_\_ trust (including the date of the trust, if applicable). Example: Mary Todd, trustee of the Lincoln Family Trust (U/T/A 5-1-94).

**Item 5.** Enter the name and the address of the person or firm to whom a copy of the filed document should be returned.



# State of California Secretary of State

## LIMITED LIABILITY COMPANY CERTIFICATE OF CANCELLATION

**NOTE:** Filing this Certificate of Cancellation (Form LLC-4/7) cancels the limited liability company's Articles of Organization or Application for Registration. However, to complete the cancellation the limited liability company must obtain a Tax Clearance Certificate from the California Franchise Tax Board.

**There is no fee for filing a Certificate of Cancellation.**

**IMPORTANT – Read instructions before completing this form.**

This Space For Filing Use Only

### FILE NUMBER

1. Secretary of State File Number

### ENTITY NAME (Enter the exact name of the limited liability company.)

2. Name of Limited Liability Company

### TAX LIABILITY (The following statement is required by statute and may not be altered.)

3. The tax liability will be satisfied on a taxes paid basis or a person, limited liability company, or other business entity assumes the tax liability, if any, of the dissolving limited liability company as security for the issuance of a Tax Clearance Certificate from the Franchise Tax Board and is responsible for additional taxes or fees, if any, that are assessed under the Revenue and Taxation Code and become due after the date of the assumption of tax liability.

**DISSOLUTION** (Domestic limited liability companies ONLY: Check the "YES" or "NO" box as applicable. Note: If the "NO" box is checked, a Certificate of Dissolution (Form LLC-3) must be filed prior to or together with this Certificate of Cancellation.)

4. The dissolution was made by a vote of all of the members. ☐ YES ☐ NO

**ADDITIONAL INFORMATION** (Enter any other information the managers or members filing the Certificate of Cancellation determine to include. Attach additional pages, if necessary. Additional information set forth on attached pages, if any, is incorporated herein by this reference and made part of this certificate. If no other information is to be included, leave Item 5 blank and proceed to Item 6.)

5.

### EXECUTION

6. I declare I am the person who executed this instrument, which execution is my act and deed.

\_\_\_\_\_  
Signature of Authorized Person

\_\_\_\_\_  
Date

\_\_\_\_\_  
Type or Print Name and Title of Authorized Person

\_\_\_\_\_  
Signature of Authorized Person

\_\_\_\_\_  
Date

\_\_\_\_\_  
Type or Print Name and Title of Authorized Person

**RETURN TO** (Enter the name and the address of the person or firm to whom a copy of the filed document should be returned.)

7. NAME

FIRM

ADDRESS

CITY/STATE/ZIP

## INSTRUCTIONS FOR COMPLETING THE CERTIFICATE OF CANCELLATION (FORM LLC-4/7)

For easier completion, this form is available on the Secretary of State's website at <http://www.ss.ca.gov/business> and can be viewed, filled in and printed from your computer. The completed form can be mailed to Secretary of State, Document Filing Support Unit, P.O. Box 944228, Sacramento, CA 94244-2280 or delivered in person to the Sacramento office, 1500 11<sup>th</sup> Street, 3<sup>rd</sup> Floor, Sacramento, CA 95814. If you are not completing this form online, please type or legibly print in black or blue ink. This form should not be altered.

It is recommended for proof of submittal that if Form LLC-4/7 is mailed to the Secretary of State, it be sent by Certified Mail with Return Receipt requested.

Statutory filing requirements are found in California Corporations Code section [17356](#) (domestic limited liability companies) or [17455](#) (registered foreign limited liability companies).

- Upon the completion of the winding up of the affairs of the limited liability company, Form LLC-4/7 must be filed in order to cancel a domestic limited liability company or to cancel the registration of a foreign limited liability company. Form LLC-4/7 (meeting statutory requirements) received with a current and valid Tax Clearance Certificate issued by the Franchise Tax Board will be filed as a **final cancellation**. Form LLC-4/7 (meeting statutory requirements) received without a Tax Clearance Certificate will be filed as "**pending cancellation**", pending issuance of the Tax Clearance Certificate. Once the Franchise Tax Board issues the Tax Clearance Certificate, they will forward a copy to the Secretary of State. Upon receipt of the Tax Clearance Certificate, the limited liability company shall cease to exist as of the file date of Form LLC-4/7.
- To obtain a Tax Clearance Certificate, a Request for Tax Clearance Certificate - Limited Liability Company (Form FTB 3555L) must be completed and submitted to this office along with Form LLC-4/7. This office will forward the completed Form FTB 3555L to the Franchise Tax Board. Questions regarding the completion of Form FTB 3555L and/or the issuance of the Tax Clearance Certificate should be directed to the **Franchise Tax Board** at (916) 845-4124 or (800) 852-5711.

**FEES:** There is no fee for filing Form LLC-4/7. However, there is a \$15.00 special handling fee for processing documents delivered in person to the Sacramento office. The \$15.00 special handling fee must be remitted by separate check for each submittal and will be retained whether the documents are filed or rejected. The special handling fee does not apply to documents submitted by mail. Check(s) should be made payable to the Secretary of State. Note: Certificates of Cancellation are not filed in the regional offices.

### Complete Form LLC-4/7 as follows:

- Item 1.** Enter the file number issued by the California Secretary of State.
- Item 2.** Enter the name of the limited liability company exactly as it is of record with the California Secretary of State, including the entity ending.
- Item 3.** This statement is required by statute and may not be altered.
- Item 4.** Domestic limited liability companies only – check the appropriate box. NOTE: If the dissolution was not made by the vote of all the members, a Certificate of Dissolution (Form LLC-3) must be filed prior to or together with Form LLC-4/7. Form LLC-3 is available on the Secretary of State's website at <http://www.ss.ca.gov/business>.
- Item 5.** Enter any other information the managers or members filing Form LLC-4/7 determine to include. Attach additional pages, if necessary. If no other information is to be included, leave Item 5 blank and proceed to Item 6.
- Item 6.** Form LLC-4/7 should be signed by an authorized person, i.e., manager.
- If Form LLC-4/7 is signed by an attorney-in-fact, the signature should be followed by the words "Attorney-in-fact for (name of person)."
  - If Form LLC-4/7 is signed by an entity, the person who signs on behalf of the entity should note their name and position/title, the exact entity name and the entity's relation to the canceling limited liability company. Example: If a limited liability company ("Smith LLC") is the manager of the canceling limited liability company, the signature of the person signing on behalf of Smith LLC should be reflected as Joe Smith, Manager of Smith LLC, Manager.
  - If Form LLC-4/7 is signed by a trust, the trustee should sign as follows: \_\_\_\_\_, trustee for \_\_\_\_\_ trust (including the date of the trust, if applicable). Example: Mary Todd, trustee of the Lincoln Family Trust (U/T/A 5-1-94).
- Item 7.** Enter the name and the address of the person or firm to whom a copy of the filed document should be returned.



# State of California

## Secretary of State

### LIMITED LIABILITY COMPANY SHORT FORM CERTIFICATE OF CANCELLATION

There is no fee for filing a Short Form Certificate of Cancellation.

**IMPORTANT – Read instructions before completing this form.**

This Space For Filing Use Only

#### FILE NUMBER

1. Secretary of State File Number

#### ENTITY NAME (Enter the exact name of the domestic limited liability company.)

2. Name of Limited Liability Company

#### REQUIRED STATEMENTS (The following statements are required by statute and may not be altered.)

3. a) This Short Form Certificate of Cancellation is being filed **within twelve (12) months** from the date the Articles of Organization were filed with the Secretary of State;
- b) The limited liability company does not have any debts or other liabilities, except as provided in Item 3(c);
- c) The tax liability of the limited liability company will be satisfied on a taxes-paid basis or a person, limited liability company, or other business entity assumes the tax liability, if any, of the dissolving limited liability company as security for the issuance of a tax clearance certificate from the Franchise Tax Board and is responsible for additional taxes or fees, if any, that are assessed under the Revenue and Taxation Code and become due after the date of the assumption of tax liability;
- d) The final tax return has been filed with the Franchise Tax Board, as required under Part 10.2 (commencing with Section 18401) of Division 2 of the Revenue and Taxation Code;
- e) The limited liability company has not conducted any business from the time of the filing of the Articles of Organization; and
- f) Payments received by the limited liability company for interests from investors, if any, have been returned to those investors.

#### ASSETS (Check the applicable statement. Note: Only one box may be checked.)

4. ☐ The known assets of the limited liability company remaining after payment of, or adequately providing for, known debts and liabilities have been distributed to the persons entitled thereto.
- ☐ The limited liability company has acquired no known assets.

#### DISSOLUTION (Check the applicable statement. Note: Only one box may be checked.)

5. ☐ A majority of the members or managers of the limited liability company named in Item 2, have voted to dissolve the limited liability company. The undersigned constitutes a majority of the members or a majority of the managers.
- ☐ There are no members or managers. The sole person or a majority of the persons who signed the Articles of Organization of the limited liability company named in Item 2, has voted to dissolve the limited liability company. The undersigned constitutes the sole person or a majority of the persons who signed the Articles of Organization.

#### EXECUTION

6. I declare I am the person who executed this instrument, which execution is my act and deed.

Signature of Member, Manager or Organizer

Date

Type or Print Name of Member, Manager or Organizer

Signature of Member, Manager or Organizer

Date

Type or Print Name of Member, Manager or Organizer

Signature of Member, Manager or Organizer

Date

Type or Print Name of Member, Manager or Organizer

#### RETURN TO (Enter the name and the address of the person or firm to whom a copy of the filed document should be returned.)

7. NAME

FIRM

ADDRESS

CITY/STATE/ZIP

## INSTRUCTIONS FOR COMPLETING THE SHORT FORM CERTIFICATE OF CANCELLATION (FORM LLC-4/8)

For easier completion, this form is available on the Secretary of State's website at <http://www.ss.ca.gov/business> and can be viewed, filled in and printed from your computer. The completed form can be mailed to Secretary of State, Document Filing Support Unit, P.O. Box 944228, Sacramento, CA 94244-2280 or delivered in person to the Sacramento office, 1500 11<sup>th</sup> Street, 3<sup>rd</sup> Floor, Sacramento, CA 95814. If you are not completing this form online, please type or legibly print in black or blue ink. This form should not be altered.

It is recommended for proof of submittal that if Form LLC-4/8 is mailed to the Secretary of State, it be sent by Certified Mail with Return Receipt requested.

Statutory filing requirements are found in California Corporations Code section [17350.5](#). All statutory references are to the California Corporations Code, unless otherwise stated.

- Form LLC-4/8 may be used to cancel the Articles of Organization of a domestic limited liability company if it is filed **within twelve (12) months** from the date the Articles of Organization were filed with the Secretary of State, and if the limited liability company meets the criteria specified by Section 17350.5. Upon filing Form LLC-4/8, the limited liability company will be cancelled and its powers, rights and privileges will cease. Note: A Certificate of Dissolution (Form LLC-3), Tax Clearance Certificate or Request for Tax Clearance Certificate - Limited Liability Company (Form FTB 3555L) are **not** required when filing Form LLC-4/8.
- A domestic limited liability company that does not meet the requirements of Section 17350.5 is not eligible to file Form LLC-4/8. To cancel the Articles of Organization the limited liability company must file Form LLC-3 and a Certificate of Cancellation (Form LLC-4/7), unless all of the members vote to dissolve, in which case only Form LLC-4/7 is required. (Section [17356](#).)

A registered foreign (out of state or country) limited liability company is not eligible to file Form LLC-4/8. To cancel the Application for Registration, the foreign limited liability company must file a Certificate of Cancellation (Form LLC-4/7). (Section [17455](#).)

Form LLC-3 and Form LLC-4/7 are available on the Secretary of State's website at <http://www.ss.ca.gov/business>.

**FEES:** There is no fee for filing Form LLC-4/8. However, there is a \$15.00 special handling fee for processing documents delivered in person to the Sacramento office. The \$15.00 special handling fee must be remitted by separate check for each submittal and will be retained whether the documents are filed or rejected. The special handling fee does not apply to documents submitted by mail. Check(s) should be made payable to the Secretary of State. Note: Short Form Certificates of Cancellation are not filed in the regional offices.

### Complete Form LLC-4/8 as follows:

- Item 1.** Enter the file number issued by the California Secretary of State.
- Item 2.** Enter the name of the limited liability company exactly as it is of record with the California Secretary of State, including the entity ending.
- Item 3.** These statements are required by statute and may not be altered. Note: If any of the statements are not applicable, Form LLC-4/8 may not be used to cancel the Articles of Organization.
- Item 4.** Check the box next to the applicable statement. Only one box can be checked.
- Item 5.** Check the box next to the applicable statement. Only one box can be checked.
- Item 6.** Form LLC-4/8 must be signed and acknowledged by a majority of the members, or, if there are no members, by a majority of the managers, if any. If there are no members or managers, Form LLC-4/8 must be signed and acknowledged by the person or a majority of the persons who signed the Articles of Organization (i.e., organizer(s)). If additional signature space is necessary, the signatures, along with the declaration of acknowledgement, may be made on an attachment to the certificate.
  - If Form LLC-4/8 is signed by an attorney-in-fact, the signature should be followed by the words "Attorney-in-fact for (name of person)."
  - If Form LLC-4/8 is signed by an entity, the person who signs on behalf of the entity should note their name and position/title, the exact entity name and the entity's relation to the canceling limited liability company. Example: If a limited liability company ("Smith LLC") is the manager of the canceling limited liability company, the signature of the person signing on behalf of Smith LLC should be reflected as Joe Smith, Manager of Smith LLC, Manager.
  - If Form LLC-4/8 is signed by a trust, the trustee should sign as follows: \_\_\_\_\_, trustee for \_\_\_\_\_ trust (including the date of the trust, if applicable). Example: Mary Todd, trustee of the Lincoln Family Trust (U/T/A 5-1-94).
- Item 7.** Enter the name and the address of the person or firm to whom a copy of the filed document should be returned.